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To: [REDACTED]

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Subject: RE: signing authority

Thanks for your question. What we may not have said clearly enough is that § 2203 is only operative in the estate tax context. In relevant part, the statute provides:

The term “executor” whenever it is used in this title **in connection with the estate tax imposed by this chapter** means ...

The plain language of the statute limits the statutory executor to the estate tax regime (Chapter 11). Section 2203 does not provide any authority in the income tax regime (Chapter 1) or in the gift tax regime (Chapter 12) or in the GSTT regime (Chapter 13).

The statutory executor has full authority to act in the estate tax realm, including the authority to execute Form 890 to waive restrictions on assessment of the estate tax. But § 2203 does not extend the statutory executor concept beyond the estate tax in Chapter 11, nor does it provide any authority to execute Form 870 to waive restrictions for assessment of income tax or to execute Form 890 to waive restrictions on assessment of gift tax or GSTT.

The specific question the CCA addressed was who could waive restrictions or extend the ASER for the decedent’s delinquent income tax returns. Because § 2203 is limited only to estate tax, we didn’t address it. Since similar questions are likely brought to ETAs fairly often, I thought it might be helpful to discuss this on today’s call.

I hope that’s helpful, but if you have further questions please let us know.

Thanks,